

EXHIBIT A

USA – DUPLICATE CLAIMS TABLE

<u>Claimant's Name and Address</u>	<u>Duplicate Claim #</u>	<u>Duplicate Claim Amount</u>	<u>Basis for Objection</u>	<u>Surviving Claim #</u>	<u>Surviving Claim Amount</u>
Michelle Revocable Trust Dtd 05/03/02 Diana Forde Ttee 4956 Ridge Dr #83 Las Vegas, NV 89103	10725-00034	\$30,788.99	The claim is based on investment in Amesbury/Hatters Point and is a duplicate of Claim #10725-02540. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00034 be disallowed in its entirety.	10725-02540	\$30,788.99
A-1 Security 917 South First Las Vegas, NV 89101	10725-00096	\$ 3,997.77	The claim is based on parts used and services performed on 3/15/06 and is a duplicate of Claim #10725-00432. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00096 be disallowed in its entirety.	10725-00432	\$ 3,997.77
Jwb Investments Inc Pension Plan 2333 Dolphin Ct Henderson, NV 89052-5320	10725-00164 10725-00192	\$101,493.06 \$101,493.06	These claims are based on capital for Marlton Investment. They are exact duplicates and are both amended by Claim #10725-00815. The USACM Liquidating Trust requests claim #10725-00164 and 10725-00192 be disallowed in their entirety.	10725-00815	\$108,506.96

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Ramon L & Linda L Snyder Family Trust Dtd 10/14/98 Ramon L & Linda L Snyder Ttees 405 Grayeagle Ct Lincoln, CA 95648-8676	10725-00343	\$125,000.00	The claim is based on investment in Oak Shores II and is a duplicate of Claim #10725-00645. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00343 be disallowed in its entirety.	10725-00645	\$125,000.00
Valon R Bishop Trust Dtd 1/10/02 c/o Valon R Bishop Trustee P.O. Box 50041 Reno, NV 89513-0041	10725-00412	\$30,131.00	The claim is based on investment in Copper Sage Commerce Center, LLC and is a duplicate of Claim #10725-00504. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00412 be disallowed in its entirety.	10725-00504	\$30,131.00
Marrs, Bobbie 5753 Bedrock Springs Ave Las Vegas, NV 89131	10725-00444	\$131,278.90	The claim is based on investment in Oak Mesa Investors, LLC/Fiesta Oak Valley and is a duplicate of Claim #10725-00445. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00444 be disallowed in its entirety.	10725-00445	\$126,278.90

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Jane Hendler 4154 Saint Clair Ave Studio City, CA 91604-1607	10725-00446	\$71,160.43	The claim is based on investment in Roam Development Group and is a duplicate of Claim #10725-00447. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00446 be disallowed in its entirety.	10725-00447	\$71,160.43
Frank Davenport 3372 Narod St Las Vegas, NV 89121-4218	10725-00475	\$5,404.37	The claim is based on investment in Beau Rivage and is a duplicate of Claim #10725-02546. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00475 be disallowed in its entirety.	10725-02546	\$5,404.37
Russell, Robert A 8585 E Hartford Dr., Ste. 500 Scottsdale, AZ 85255	10725-00493	\$140,000.00	The claim is based on consulting services and is a duplicate of Claim #10725-01088. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00493 be disallowed in its entirety.	10725-01088	\$140,000.00

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Alice Humphry & Valerie Jaeger 3825 Champagne Wood Dr North Las Vegas, NV 89031-2056	10725-00587	\$84,726.00	The claim is based on investment in Amesbury/Hatters Point and Margarita Annex and is a duplicate of Claim #10725-02451. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00587 be disallowed in its entirety.	10725-02451	\$84,726.00
Lawrence Rausch 10708 Brinkwood Avenue Las Vegas, NV 89134	10725-00620	\$91,467.00	The claim is based on investment in Amesbury/Hatters Point and is a duplicate of Claim #10725-02477. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00620 be disallowed in its entirety.	10725-02477	\$92,887.00
Lawrence Rausch 10708 Brinkwood Avenue Las Vegas, NV 89134	10725-00621	\$44,812.00	The claim is based on investment in HFA-Clear Lake 2nd and is a duplicate of Claim #10725-02478. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00621 be disallowed in its entirety.	10725-02478	\$44,922.00

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Lawrence Rausch 10708 Brinkwood Avenue Las Vegas, NV 89134	10725-00622	\$50,599.83	This claim is based on investment in Marlton Square 2 nd and is a duplicate of Claim #10725-02476. The USACM Liquidating Trust requests claim #10725-00622 be disallowed in its entirety.	10725-02476	\$49,936.00
Donnolo Family Trust Dtd 8/24/88 3120 Highland Falls Drive Las Vegas, NV 89134	10725-00629	\$100,000.00	The claim is a duplicate of Claim #10725-02457. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00629 be disallowed in its entirety.	10725-02457	\$100,000.00
Desert Commercial Sweeping Inc Christopher D Jaime Esq Maupin Cox & LeGoy P.O. Box 30000 Reno, NV 89520	10725-00518 10725-00661	\$70,000.00 \$70,000.00	These claims are exact duplicates and are amended by Claim #10725-02024. The USACM Liquidating Trust requests claim #10725-00518 and 10725-00661 be disallowed in their entirety.	10725-02024	\$70,000.00
Nakashima, Vicky 1681 Fairburn Avenue Los Angeles, CA 90024	10725-00693	\$155,000.00	The claim is based on investment in Meadow Creek Partners LLC and is a duplicate of Claim #10725-01018. The USACM Liquidating Trust requests claim #10725-00693 be disallowed in its entirety.	10725-01018	\$155,000.00

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Bonnema, Gary P.O. Box 8649 Horseshoe Bay, TX 78657	10725-00694	\$50,516.67	The claim is based on investment in Gramercy Court Condos and is a duplicate of Claim #10725-01474. The USACM Liquidating Trust requests claim #10725-00694 be disallowed in its entirety.	10725-01474	\$50,516.67
D&P Curtis Trust Dated 7/27/01 Patricia M & Dan L Curtis Ttees 404 Club Ct Las Vegas, NV 89144-0838	10725-00720	\$100,000.00	The claim is based on investment in Meadow Creek Partner, LLC and Elizabeth May Real Estate and is a duplicate of Claim #10725-00765. The USACM Liquidating Trust requests claim #10725-00720 be disallowed in its entirety.	10725-00765	\$100,000.00
Kevin Higgins 10413 Mansion Hills Ave Las Vegas, NV 89144	10725-00745	\$100,000.00	The claim is based on investment in Oak Shores II. This claim is a duplicate of Claim #10725-00757. The USACM Liquidating Trust requests claim #10725-00745 be disallowed in its entirety.	10725-00757	\$100,000.00
William M Spangler 711 Gordon Ave Reno, NV 89509	10725-00785	\$14,000.00	The claim is based on investment in BarUSA, LLC and is a duplicate of Claim #10725-01370. The USACM Liquidating Trust requests claim #10725-00785 be disallowed in its entirety.	10725-01370	\$14,000.00

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John E Michelsen Family Trust c/o John F Murtha Esq P.O. Box 2311 Reno, NV 89505	10725-00799	\$236,764.00	The claim is a duplicate of Claim #10725-01314. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00799 be disallowed in its entirety.	10725-01314	\$236,764.00
John E Michelsen Family Trust c/o John F Murtha Esq P.O. Box 2311 Reno, NV 89505	10725-00800	\$543,373.00	The claim is a duplicate of Claim #10725-01312. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00800 be disallowed in its entirety.	10725-01312	\$543,373.00
Santoro Family Trust Dtd 4/29/02 c/o Nicholas J & Juanita Santoro Ttees 2312 Pearl Crest St Las Vegas, NV 89134-6732	10725-00812	\$300,000.00	This claim is a duplicate of Claim #10725-01472. The USACM Liquidating Trust requests claim #10725-00812 be disallowed in its entirety.	10725-01472	\$300,000.00
George Gage Trust Dtd 10/8/99 c/o Scott D Fleming Esq Hale Lane Peek Dennison & Howard 3930 Howard Hughes Pkwy., 4 th Fl. Las Vegas, NV 89169	10725-00813	\$12,951.80	The claim is based on investment in Bay Pompano Beach, Marilton Square, and Fiesta USA/Stoneridge and is a duplicate of Claim #10725-01215. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00813 be disallowed in its entirety.	10725-01215	\$12,951.80

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Daraskevius, Joseph & Ardee 4191 Comstock Dr. Lake Havasu City, AZ 86406	10725-00816	\$275,000.00	The claim is a duplicate of Claim #10725-00865. The USACM Liquidating Trust requests claim #10725-00816 be disallowed in its entirety.	10725-00865	\$275,000.00
Max Mathews, Richard G Messersmith, Dale Patterson c/o Scott D Fleming Esq Hale Lane Peek Dennison & Howard 3930 Howard Hughes Pkwy., 4 th Fl. Las Vegas, NV 89169	10725-00817	\$815.70	The claim is based on investment in Amesbury/Hatters Point and is a duplicate of Claim #10725-01284. The USACM Liquidating Trust requests claim #10725-00817 be disallowed in its entirety.	10725-01284	\$815.70
William M & Jean A Spangler 711 Gordon Ave Reno, NV 89509	10725-00823	\$147,895.00	The claim is a duplicate of Claim #10725-01371. The USACM Liquidating Trust requests claim #10725-00823 be disallowed in its entirety.	10725-01371	\$147,895.00
X Factor Inc c/o Scott D Fleming Esq Hale Lane Peek Dennison & Howard 3930 Howard Hughes Pkwy., 4 th Fl. Las Vegas, NV 89169	10725-00826	Unknown	The claim is a duplicate of Claim #10725-01283. The USACM Liquidating Trust requests claim #10725-00826 be disallowed in its entirety.	10725-01283	Unknown

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Johnson Family Trust Dtd 2/17/98 c/o Scott D Fleming Esq. Hale Lane Peek Dennison & Howard 3930 Howard Hughes Pkwy., 4 th Fl. Las Vegas, NV 89169	10725-00838	Unknown	The claim is based on investment in Brookmere/Matteson, HFA-Clear Lake, and Mountain House Business Park and is a duplicate of Claim #10725-01242. The USACM Liquidating Trust requests claim #10725-00838 be disallowed in its entirety.	10725-01242	Unknown
Schutte, Dora R c/o Scott D Fleming Esq Hale Lane Peek Dennison & Howard 3930 Howard Hughes Pkwy., 4 th Fl. Las Vegas, NV 89169	10725-00840	Unknown	The claim is based on investment in Wasco Investments and Elizabeth May Real Estate and is a duplicate of Claim #10725-01291. The USACM Liquidating Trust requests claim #10725-00840 be disallowed in its entirety.	10725-01291	Unknown
Timothy J Porter Ira c/o Scott D Fleming Esq Hale Lane Peek Dennison & Howard 3930 Howard Hughes Pkwy., 4 th Fl. Las Vegas, NV 89169	10725-00845	\$40,955.63	The claim is based on investment in Anchor B, LLC and Oak Shores II and is a duplicate of Claim #10725-01294. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00845 be disallowed in its entirety.	10725-01294	\$40,955.63

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Mathews, Max c/o Scott D Fleming Esq Hale Lane Peek Dennison & Howard 3930 Howard Hughes Pkwy., 4 th Fl. Las Vegas, NV 89169	10725-00846	Unknown	The claim is based on BarUSA and Elizabeth May Real Estate and is a duplicate of Claim #10725-01239. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00846 be disallowed in its entirety.	10725-01239	Unknown
Tomac, Steven B & Laura J c/o Scott D Fleming Esq Hale Lane Peek Dennison & Howard 3930 Howard Hughes Pkwy., 4 th Fl. Las Vegas, NV 89169	10725-00847	Unknown	This claim is based on investment in Elizabeth May Real Estate and Grammercy Court Condos and is a duplicate of Claim #10725-01234. The USACM Liquidating Trust requests claim #10725-00847 be disallowed in its entirety.	10725-01234	Unknown
Patricia A Herrin & Terry W Royder 9404 Mountainair Ave Las Vegas, NV 89134-6215	10725-00913	\$150,000.00	The claim is based on investment in Eagle Meadows Development and is a duplicate of Claim #10725-01388. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00913 be disallowed in its entirety.	10725-01388	\$150,000.00
Ovca Associates Inc Defined Pension Plan c/o William J Ovca Jr Trustee 16872 Baruna Ln Huntington Beach, CA 92649	10725-00957	\$275,000.00	The claim is a duplicate of Claim #10725-01574. The USACM Liquidating Trust requests claim #10725-00957 be disallowed in its entirety.	10725-01574	Unknown

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Resident Agents Of Nevada 711 S Carson St #4 Carson City, NV 89701	10725-00988	\$54,535.00	The claim is based on investment in Placer Vineyards 2nd and is a duplicate of Claim #10725-01261. The USACM Liquidating Trust requests claim #10725-00988 be disallowed in its entirety.	10725-01261	\$54,535.00
Ciadella Living Trust Dtd 2/8/99 c/o Stella P Ciadella Trustee 650 S Town Center Dr Apt 1114 Bldg 29 Las Vegas, NV 89144-4419 And Ciadella Living Trust Dtd 2/8/99 C/o Carl Ciadella 10012 Crescent Mesa Ln. Las Vegas, NV 89148	10725-01040	\$250,000.00	The claim is based on 6425 Gess, LTD and Harbor Georgetown and is a duplicate of Claim #10725-02450. The USACM Liquidating Trust requests claim #10725-01040 be disallowed in its entirety.	10725-02450	\$250,000.00
Don P Marshall Trust Dtd 7/18/95 c/o Don P Marshall Trustee 221 Chiquita Rd Healdsburg, CA 95448-9055	10725-01044	\$200,000.00	The claim is a duplicate of Claim #10725-02482. The USACM Liquidating Trust requests claim #10725-01044 be disallowed in its entirety.	10725-02482	\$200,000.00
Adams, Karen 15026 Starbuck St Whittier, CA 90603	10725-01075	\$53,900.08	The claim is based on investment in Bundy Canyon Land Development, LLC and is a duplicate of Claim #10725-01076. The USACM Liquidating Trust requests claim #10725-01075 be disallowed in its entirety.	10725-01076	\$53,900.08

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Wayne Dotson Co Peter Bogart Ceo 3 Hidden Lake Ct Bluffton, SC 29910	10725-01123	\$56,500.00	This claim is based on investment in Rio Rancho Executive Plaza, LLC and is a duplicate of Claim #10725-1266. The USACM Liquidating Trust requests claim #107225-01123 be disallowed in its entirety.	10725-01266	\$56,500.00
Ramsey, Aaron & Lara 7713 N 41 st St Niwot, CO 80503	10725-01132 10725-01133	\$37,005.78 \$37,005.78	These claims are based on investment in Bay Pompano Beach. They are exact duplicates and are amended by Claim #10725-02152. The USACM Liquidating Trust requests claim #10725-01132 and 10725-01133 be disallowed in their entirety.	10725-02152	\$76,518.00
Sterling, Tom 213 Royal Aberdeen Way Las Vegas, NV 89144	10725-00981	\$150,000.00	The claim is based on investment in Fiesta Oak Valley and is a duplicate of Claim #10725-01170. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00981 be disallowed in its entirety.	10725-01170	\$50,000.00
Albert Daniel Andrade P.O. Box 2122 Oakdale, CA 95361-5122	10725-01189	\$100,912.00	This claim is based on investment in Marlton Square and Cornman Totlec 160, LLC and is a duplicate of Claim #10725-01399. The USACM Liquidating Trust requests claim #10725-01189 be disallowed in its entirety.	10725-01399	\$100,912.00

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Chavez, Roland 5 Falkner Dr Ladera Ranch, CA 92694-0294	10725-01195	\$50,000.00	The claim is based on investment in Marlton Square and is a duplicate of Claim #10725-02432. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01195 be disallowed in its entirety.	10725-02432	\$50,000.00
Adams, Herman M Brian M & Anthony G 1341 Cashman Dr Las Vegas, NV 89102	10725-01220	\$4,543.39	The claim is a duplicate of Claim #10725-01274. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01220 be disallowed in its entirety.	10725-01274	\$2,088,250.00
Rausch, Lawrence 10708 Brinkwood Las Vegas, NV 89134	10725-01228	\$44,812.00	This claim is based on investment in HFA Clear Lake 2 nd and is a duplicate of Claim #10725-02478. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01228 be disallowed in its entirety.	10725-02478	\$44,922.00
Rausch, Lawrence 10708 Brinkwood Las Vegas, NV 89134	10725-01230	\$91,467.00	This claim is based on investment in Amesbury/Hatters Point and is a duplicate of Claim #10725-02477. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01230 be disallowed in its entirety.	10725-02477	\$92,887.00

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Timothy J Porter IRA 8970 S Bank Dr Roseburg, Or 97470-7993	10725-01294	\$40,955.63	This claim is based on investment in Anchor B, LLC and Oak Shores II and is a duplicate of Claim #10725-02569. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01294 be disallowed in its entirety.	10725-02569	\$40,955.63
Kiven, Norman Andrew J Abrams Esq Sugar Friedberg & Fel. LLP 30 N Lasalle St., Ste. 3000 Chicago, IL 60602	10725-01300	\$48,248.00	This claim is a duplicate of Claim #10725-01478. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01300 be disallowed in its entirety.	10725-01478	\$96,496.00
Sinett, Sheldon 239 Harbor View Dr Port Washington, NY 11050	10725-01331	\$100,000.00	The claim is based on investment in Bundy Canyon Land Development, LLC and Marlton Square and is a duplicate of claim #10725-01367. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01331 be disallowed in its entirety.	10725-01367	\$100,000.00

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Sinett, Todd & Wendy 11 Cedar Ln Sands Point, NY 11050	10725-01354	\$100,000.00	The claims is based on investment in Binford Medical Developers, LLC and Castaic Partners III, LLC and is duplicate of Claim #10725-01386. The USACM Liquidating Trust requests claim #10725-01354 be disallowed in its entirety.	10725-01386	\$100,000.00
Berry, William 5725 Daybreak Dr., Apt. D Mira Loma, CA 91752-5687	10725-01358	\$200,000.00	The claim is a duplicate of Claim #10725-01360. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01358 be disallowed in its entirety.	10725-01360	\$200,000.00
Cardwell Family Trust c/o Michael J. Dawson, Esq. 515 South Third Street Las Vegas, NV 89101	10725-01396 10725-01397	\$3,229,496.02 \$3,331,718.07	These claims are exact duplicates and are amended by Claim #10725-01401. The USACM Liquidating Trust requests claim #10725-01396 and 10725-01397 be disallowed in their entirety.	10725-01401	\$3,226,795.82
Bishop, Valon P.O. Box 50041 Reno, NV 89513	10725-01671	\$50,000.00	This claim is based on investment in Gramercy Court Condos and is a duplicate of Claim #10725-01745. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01671 be disallowed in its entirety.	10725-01745	\$50,000.00

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Wahl, David C P.O. Box 8012 Mammoth Lakes, CA 93546-8012	10725-01695	\$10,238.91	The claim is a duplicate of Claim #10725-02313. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01695 be disallowed in its entirety.	10725-02313	\$10,238.91
Wahl, David C P.O. Box 8012 Mammoth Lakes, CA 93546	10725-01704	\$15,542.15	The claim is a duplicate of Claim #10725-02335. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01704 be disallowed in its entirety.	10725-02335	\$15,542.15
O'Neill, Charles E & Lois 3515 Southampton Dr. Reno, NV 89509	10725-01730	\$75,311.86	The claim is based on investment in 5055 Collwood LLC and Placer Vineyards and is a duplicate of Claim #10725-01731. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01730 be disallowed in its entirety.	10725-01731	\$75,311.86
Johansen Family Trst Dted 10/23/87 Amended 6/11/04 Leif & Roberta Johansen Ttees P.O. Box 2773 Truckee, CA 96160-2773	10725-01794	\$100,447.47	The claim is a duplicate of Claim #10725-02455. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01794 be disallowed in its entirety.	10725-02455	\$100,447.47

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Swedelson Family Trust Dtd 12/23/92 c/o Robert Swedelson Ttee 2539 Jada Dr Henderson, NV 89044	10725-01896	\$1,351.09	The claim is based on investment in Beau Rivage Homes and is a duplicate of Claim #10725-02198. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01896 be disallowed in its entirety.	10725-02198	\$1,351.09
RBR Partnership P.O. Box 376 Indian Springs, NV 89018-0376	10725-01954	\$55,381.90	The claim is based on investment in MS Acquisition Company, LLC and is a duplicate of claim #10725-02319. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01954 be disallowed in its entirety.	10725-02319	\$55,381.90
Benjamin, Philip & Maureen P.O. Box 376 Indian Springs, NV 89018-0376	10725-01956	\$55,381.90	The claim is based on investment in MS Acquisition Company and is duplicate of Claim #10725-02320. The USACM Liquidating Trust requests claim #10725-01956 be disallowed in its entirety.	10725-02320	\$55,381.90
USA Commercial Real Estate Group c/o Jeffrey R Sylvester Esq Sylvester & Polednak Ltd 7371 Prairie Falcon Rd, Ste. 120 Las Vegas, NV 89128	10725-01982	\$10,719.49	The claim is a duplicate of claim #10725-02318. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01982 be disallowed in its entirety.	10725-02318	\$10,719.49

USA – DUPLICATE CLAIMS TABLE

<u>Claimant's Name and Address</u>	<u>Duplicate Claim #</u>	<u>Duplicate Claim Amount</u>	<u>Basis for Objection</u>	<u>Surviving Claim #</u>	<u>Surviving Claim Amount</u>
Cynthia Milanowski Trust c/o Jeffrey R Sylvester Esq Sylvester & Polednak Ltd 7371 Prairie Falcon Rd, Ste. 120 Las Vegas, NV 89128	10725-01984	\$26,891.23	The claim is a duplicate of Claim #10725-02317. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01984 be disallowed in its entirety.	10725-02317	\$26,891.23
Milanowski, Nv & J Marlene 1004 Haley Pl Delta, CO 81416-2443	10725-01986	\$31.52	The claim is based on investment in Brookmere/Matteson and is a duplicate of claim #10725-02316. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01986 be disallowed in its entirety.	10725-02316	\$31.52
Wisch, Craig 210 Andrew Ave Naugatuck, CT 06770	10725-02010	\$317,369.28	The claim is a duplicate of claim #10725-02180. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-02010 be disallowed in its entirety.	10725-02180	\$317,369.28
Ruth Zimmerman & Moshe Kirsh Jtwros 15721 Milbank St Encino, CA 91436	10725-02032	\$244,311.94	The claim is based on investment in Marquis Hotel and Riviera-Homes for America Holdings LLC and is a duplicate of Claim #10725-02033. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-02032 be disallowed in its entirety.	10725-02033	\$244,311.94

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Marguerite Falkenborg 2000 Trust Dtd 6/20/00 c/o Marguerite Falkenborg Ttee 727 3 rd Ave Chula Vista, CA 91910-5803	10725-02068	\$814,366.81	The claim is a duplicate of claim #10725-02202. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-02068 be disallowed in its entirety.	10725-02202	\$794,366.81
Duberg, John H 4455 Vista Coronado Dr Chula Vista, CA 91910-3234	10725-02069	\$87,877.81	The claim is based on investment in Slade and Bay Pompano Beach and is a duplicate of Claim #10725-02201. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-02069 be disallowed in its entirety.	10725-02201	\$87,877.81
Doerr Family Trust Dated 9/12/02 Franz J Doerr Shelter Trust of the Doerr Family Linda Patrucco Doerr, Ttee 690 West Riverview Cir. Reno, NV 89509-1130	10725-02114 10725-02115	\$659,484.08 \$659,484.08	The claims are based on investment in Harbor Georgetown, Palm Harbor One, and Tabia Ranch. They are exact duplicates and are amended by claim #10725-02116. The USACM Liquidating Trust requests claim #10725-02114 and 10725-02115 be disallowed in their entirety.	10725-02116	\$659,484.08

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Burgarello Inc Profit Sharing Plan c/o Ronald A Johnson Ttee 50 Snider Way Sparks, NV 89431-6308	10725-02128	\$405,600.00	The claim is based on investment in Wasco Investments, J Jireh's Corporation, Gateway Stone, and Elizabeth May Real Estate and is a duplicate of claim #10725-02263. This claim was erroneously filed twice. The USACM Liquidating Trust request claim #10725-02128 be disallowed in its entirety.	10725-02263	\$405,600.00
Cibb Inc Pension Plan Ronald A Johnson Ttee 50 Snider Way Sparks, NV 89431	10725-02129	\$405,600.00	The claim is based on investment in Roam Development Group, J Jireh's Corporation, Eagle Meadows Development, and Palm Harbor One and is a duplicate of claim #10725-02261. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-02129 be disallowed in its entirety.	10725-02261	\$405,600.00
Graham, Nanci 240 Upper Terrace #3 San Francisco, CA 94117-4516	10725-02183	\$15,823.13	The claim is based on investment in SVRB \$4,500,000 and is a duplicate of claim #10725-02370. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-02183 be disallowed in its entirety.	10725-02370	\$15,823.13

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Osvaldo Zunino Living Trust Dated 12/18/98 c/o Osvaldo Zunino Trustee 3575 Tioga Way Las Vegas, NV 89109-3340	10725-02548	\$620,000.00	The claim is a duplicate of claim #10725-02550. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-02548 be disallowed in its entirety.	10725-02550	\$620,000.00
Deller, Ross 1469 Harmony Hill Henderson, NV 89014	10725-00042	\$120,000.00	The claim is a duplicate of claim #10725-02484. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00042 be disallowed in its entirety.	10725-02484	\$200,000.00
Nevada Department of Taxation Bankruptcy Section 555 E Washington Ave Ste 1300 Las Vegas, NV 89101-1041	10725-00056	\$18,540.30	The claim is based on taxes not paid and is a duplicate of claim #10725-00134. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00056 be disallowed in its entirety.	10725-00134	\$24,596.42
Marcia J Knox Living Trust Dtd 8/16/04 c/o Marcia J Knox Trustee 1885 Vintners Pl Reno, NV 89509-8334	10725-00766 10725-00797 10725-01029 10725-01037	\$1,527.68 \$46,095.47 \$1,527.68 \$46,095.47	The claims are based on investment in Bay Pompano Beach and are duplicates of claim #10725-01905. The USACM Liquidating Trust requests claim #10725-00766, 10725-00797, 10725-01029, and 10725-01037 be disallowed in their entirety.	10725-01905	\$75,539.24

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Joyce E Smith Trust Dated 11/3/99 c/o Joyce E. Smith Trustee 3080 Red Springs Dr Las Vegas, NV 89135-1548	10725-00908		The claim is based on investment in Barusa and is a duplicate of claim #10725-00909. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00908 be disallowed in its entirety.	10725-00909	\$53,791.67
Rausch, Lawrence 10708 Brinkwood Ave Las Vegas, NV 89134-5245	10725-01223	\$50,599.83	The claim is based on investment in Marlton Square 2 nd and is a duplicate of claim #10725-02476. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01223 be disallowed in its entirety.	10725-02476	\$49,936.00
Everett, Daniel L & Sandra M 921 Crystal Ct Foster City, CA 94404-3517	10725-01330	\$1,164.97	The claim is a duplicate of claim #10725-01387. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01330 be disallowed in its entirety.	10725-01387	\$50,000.00
Winkler Family Trust Dated 3/13/86 c/o Rudolf Winkler & Carmel Winkler Trustees 10000 Rossbury Pl Los Angeles, CA 90064-4826	10725-01645	\$1,210,635.98	The claim is a duplicate of claim #10725-02279. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01645 be disallowed in its entirety.	10725-02279	\$605,317.99